



Illinois Department of Revenue
Brian A. Hamer, Director

Rod R. Blagojevich, Governor

Front Foot

A newsletter for Illinois assessing officials

Volume 15, Number 1
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www.ILtax.com

Expanding the Education Horizon

The department often receives calls from students expressing concern over the availability of courses. Many students, especially new ones, think they may only take courses from the Illinois Department of Revenue (IDOR), or the Illinois Property Assessment Institute (IPAI). Actually, there are many more providers of continuing education on the department's approval list. The department currently lists 116 such providers. The providers range from professional organizations to community colleges. In addition to the department and the IPAI, other top providers over the past 5 years (based on the number of courses approved), include the International Association of Assessing Officials (IAAO), the Appraisal Institute, the National Association of Independent Fee Appraisers (NAIFA), the Appraisal Academy, and McKissock. The department is updating its web site to provide approved course and provider information.

International Association of Assessing Officials (IAAO), at www.iaao.org

To date, the department has approved 166 courses offered by the International Association of Assessing Officials. Of the 34 courses listed on their web site as being offered in 2005,

15 have been approved by the department, with approval pending on an additional 6 courses. Of the 15 courses already approved, 1 is an ethics course, 2 are level 1 courses, 5 are level 2 courses, and 7 are level 3 courses.

National Association of Independent Fee Appraisers (NAIFA), at www.naifa.com

To date, the department has approved 94 courses offered by the National Association of Independent Fee Appraisers. Of the 131 courses listed on their web site as being offered in 2005, 32 have been approved by the department. Of the 32 courses already approved, 1 is an ethics course, 15 are level 1 courses, 5 are level 2 courses, and 11 are level 3 courses.

Appraisal Institute, at www.appraisalinstitute.org www.ccai.org (Chicago Chapter)

To date, the department has approved 118 courses offered by the Appraisal Institute. Of the 28 courses listed on the web site as being offered in 2005, 15 have been approved by the department, with approval pending on an additional 6 courses. Of the 15 courses already approved, 3 are level 1 courses, 5 are level 2 courses, and 7 are level 3 courses.

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Expanding the Education Horizons

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Appraisal Academy, at www.appraisalacademy.org

To date, the department has approved 13 courses for the Appraisal Academy. Of the 10 courses listed on the web site as being offered in 2005, 5 have been approved by the department. Of the 5 courses already approved, 3 are level 1 courses, and 2 are level 2 courses.

McKissock, at www.mckissock.com

To date, the department has approved 15 courses offered by McKissock. Of the 24 courses listed on the web site as being offered in 2005, 15 have been approved by the department, with approval pending on an additional 7 courses. Of the 15 courses already approved, 9 are level 1 courses, 5 are level 2 courses, and 1 is a level 3 course.

In addition to these organizations, in the past 5 years, students have also received level 2 credit from the following listed providers or programs: the Illinois Department of Revenue, Illinois Property Assessment Institute, Waubensee Community College, Parkland College, the Real Estate Education Company, URISA-Urban & Regional Information Systems Association, Society of Mortgage Professions, ESRI, Pro-Val, Spittler Workshops, and Lee & Grant.

In the past 5 years, students have also received level 3 credit from the following listed providers or programs: the Department of Revenue, the Illinois Property Assessment Institute, College of Lake County, ESRI, Pro-Val, Spittler Workshops, Productivity Point, and University of Illinois Springfield.

The department approves many new courses each year. In addition to traditional appraisal courses, some computer and college courses may also qualify for continuing education credit.

For more information on course approval, please contact Rebecca Redenbo at **217 785-7311** or email her at rredenbo@revenue.state.il.us.

Bulletin 810

For the 2006 assessment year, all counties must correctly implement the Farmland Assessment Law and Bulletin 810 productivity indexes. Most counties already have a plan on file with the department that ensures compliance in the following areas:

- ◆ Use of statutory definitions and department guidelines for determining eligibility for farmland assessments.
- ◆ Use of adequate and recent aerial base tax maps to determine parcel boundaries.
- ◆ Use of Bureau of Census definitions to determine cropland, permanent pasture, and other farmland categories rather than soil capability or suitability.
- ◆ Use of recent aerial maps and on-site inspection to determine the area employed for residential purposes, rather than assigning an arbitrary number of acres.
- ◆ Use of recent aerial maps and on-site inspection to determine the location of cropland, permanent pasture, other farmland, and wasteland, rather than using outdated maps or soil capability or soil suitability.
- ◆ Use of modern detailed soil mapping to identify and determine the correct acreage of each soil map unit within each land use.
- ◆ Use of Bulletin 810 productivity indexes and Bulletin 810 slope and erosion adjustments for each soil map unit.
- ◆ Use of documented flood debasements using input from landowners, farmers, and farm managers.
- ◆ Use of the individual soil method, rather than the weighted tract method.
- ◆ Use of drainage district debasements that comply with department guidelines.

Those counties that do not currently have a department-approved plan should already be working with the department or should contact the department

Bulletin 810

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immediately. Those counties that have an approved plan should monitor progress and notify the department if there are any deviations from the plan. The department continues to work with all the counties to ensure compliance by the 2006 deadline.

The department is not requiring the use of digital ortho-photo based tax maps, digital soil surveys, or geographic information systems. Although these tools can be used to efficiently derive equitable farmland assessments, equitable farmland assessments can be achieved using more conventional and less expensive tools.

Finally, the department has developed updated materials pertaining to the debasement for flooding and drainage taxes (Steps 9a and 9b in the May 30, 2003, Memorandum). This material has been taught in the recent department 1-FR Bulletin 810 classes and has already been sent to many counties when their compliance proposals have indicated the need. These materials are:

- ◆ Bulletin 810 Flood Debasement Guideline. (1 page)
- ◆ Flood Frequency and Severity Chart (FFSC). While the debasement for crop loss caused by flooding is a mandatory requirement for every county in 2006, use of the FFSC method for computing flood debasements is not mandatory. This method is one of the least difficult and intrusive ways of acquiring documented crop loss data (5 pages including examples).
- ◆ Drainage Tax Debasements. For 2006, debasements must be given when farmland is assessed a special drainage tax. While all counties have received the prescribed method for making this debasement, a revised version has been developed which provides an option for temporarily treating situations where only a portion of a parcel's farmland is taxed by a drainage district (5 pages including examples).

The department will provide a set of flooding and drainage tax materials upon request.

Bulletin 810 can be accessed on the web at www.nres.uiuc.edu/soilproductivity. For questions concerning county plans or the implementation of Bulletin 810, please contact Steve Jones at **217 782-3014**, or email him at stjones@revenue.state.il.us.

Internet Access of Transcripts

The department has received several requests from individuals hoping to access their transcripts on-line. The department has been redesigning the site, and transcripts are now available on-line. Students who already have passwords may once again access their transcripts. In the near future we will be mailing passwords and access information to those individuals who have applied for access.

Bonds

Before entering office, every county assessor and supervisor of assessments must enter a bond payable to the people of the state of Illinois, in the sum of \$2,000, or such larger sum as the county board shall determine, with two or more sufficient sureties. The county board must approve the supervisor of assessment's bond. The president or chairman of the county board must approve bonds of other assessors. The bond must be filed in the office of the county clerk and recorded in a book to be provided for those bonds. Any taxing district or person then suffering any loss resulting from an assessor's failure to perform any of the condition of the bond may sue to recover the loss. (See 35 ILCS 200/4-25)

Computer Class Credit

Basic Computer Class Credit

Several years ago, the department developed a program to give continuing education credit for basic computer courses. Under the program, an assessing official may earn a total of 15 hours of administrative level 1 seminar credit during his or her career for any general computer course, Introduction to Windows, or any general software or word processing class. These classes may be taken through an assessing organization, a college, a community workshop, or through private business. It is recommended that an assessing official take a class that provides hands-on experience. The department does not need to approve the material for these courses, and the specific institution and course title will not appear on a student's transcript. The courses are cataloged under the institution code of 099.

Basic computer courses count toward Level 1, Administrative credit. A student may only receive up to 15 hours of credit for basic computer classes. A person will not receive credit for any of these basic computer courses if that person's transcript has

- ◆ 180 or more level 1 hours of continuing education, or
- ◆ 45 or more Administrative level 1 hours, or
- ◆ shows they have successfully completed 15 hours of a basic computer class for which they received continuing education credit.

Courses must provide a minimum of 7.5 hours of credit. Credit will not be given for basic computer courses with less than 7.5 hours of credit. Courses between 7.5 hours and 15 hours will receive 7.5 hours of credit. Courses over 15 hours will receive 15 hours of credit.

Additional Computer Courses and Eligibility

In addition to the basic computer course credit outlined above, students may be eligible for continuing education credit for other computer-related courses. Courses in specific software packages, including databases, spreadsheets, and presentation packages, may be eligible for seminar credit. Courses in more complex computer systems may qualify for receive either exam or seminar credit. Areas currently identified are LAN development, computer programming languages, CAD systems, GIS systems, and computerized appraisal systems. Some courses have already been approved for credit. Students will need to provide course materials for courses not previously approved.

All credits for computer courses count toward levels and categories in the same manner as any other continuing education course. Once a student has successfully completed the allotted hours for categories and levels, credit will not be given.

Assessors should check their transcripts. If there are questions about eligibility for continuing education credit, contact Vicky Hall at IDOR. Vicky can be reached by phone at **217 782-6958**, or by email at vhall@revenue.state.il.us.

For additional information on whether a specific course has been approved for continuing education credit, or information on the approval process for a course, please contact Rebecca Redenbo at **217 785-7311** or email her at rredenbo@revenue.state.il.us.

For computer related-courses, other than basic computer courses, students must submit a letter to the department requesting credit. The letter should state their current position and explain specifically how the course applies to their current position. The department must approve the class for credit before it can be added to their transcript. The department recommends that students apply for course credit eligibility before taking a class. The letters requesting approval should be sent to the attention of Rebecca Redenbo, or emailed to her at rredenbo@revenue.state.il.us.

2004 Stipends

The department has received several phone calls from individuals wanting to know how to apply for their \$500 education stipend, or wanting to know when they will receive their 2004 stipend check. Individuals need not apply for the stipend. The stipend is issued automatically to those individuals who meet the statutory requirements for payment. (See 35 ILCS 200/4-10). To qualify for the \$500 stipend, individuals must meet the following requirements:

- ◆ Hold a qualifying position of supervisor of assessments, township assessor, deputy assessor or board of review or alternate member in 2004.
- ◆ Have executed an oath of office valid for a term which includes 2004.
- ◆ Earned a CIAO designation in 2004 (no additional coursework required), or earned a CIAO designation in a year prior to 2004, and successfully completed a minimum of 30 additional hours of course work approved by the department for continuing education, at least 15 hours of which must be examination credit hours.
- ◆ Have a current W-9 on file with the department.

Individuals must meet the education requirement during their term in office. Individuals who leave office before the end of the year must complete the education requirement **before** leaving office to qualify for payment.


To satisfy the department's requirement regarding oaths, a new oath of office must be taken each time a person in one of the qualifying positions is reappointed or re-elected. The oath must be in the prescribed form as set out in the Property Tax Code (in 35 ILCS 200/4-30 for assessors or in 35 ILCS 200-5-10 for board of review members, or alternates).

In January, the department mailed verifications of payroll titles for employees, as well as terms of office, and whether the person was elected, appointed, or working on a contractual basis. Contractual employees do not qualify for the stipend.

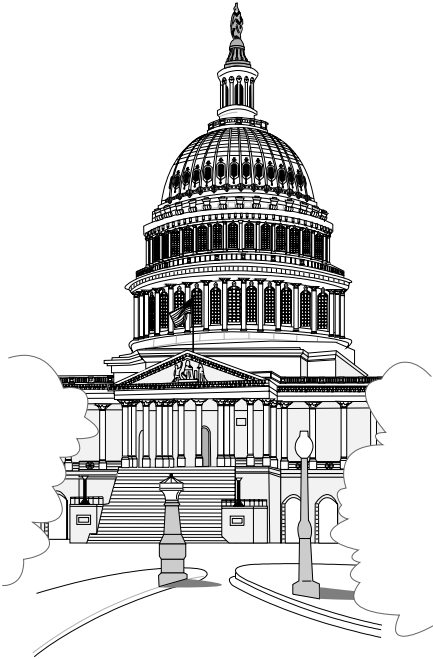
The Comptroller's Office now requires all recipients of the \$500 stipend to have a current W-9 on file before he or she will be paid. Since this is a new requirement, the department furnished a copy of a W-9 to the counties when the verifications were mailed.

Once the department receives the employment verifications, W-9s, and oaths of office from the counties, the stipends are processed. After processing the stipends, the vouchers are sent to the Comptroller's Office for payment. Qualified assessing officials should receive checks for the 2004 stipends in late spring or early summer. Individuals with questions about stipends should contact Vicky Hall at **217 782-6958**, or by email at vhall@revenue.state.il.us.

Oaths of Office

Elected or appointed township assessors and deputy assessors, supervisors and deputy supervisors of assessments, and board of review and alternate members must take their oath of office before entering office. The prescribed forms are set out in the Property Tax Code (35 ILCS 200/4-30 for assessors and 35 ILCS 200/5-10 for board of review members, or alternates). Officials who fail to comply with the requirement are ineligible to furnish required assessment information to the department, to receive any additional compensation for continued training in accordance with the Property Tax Code (ILCS 200/4-10 or 4-15), and to receive any performance compensation allowed by the Property Tax Code (35 ILCS 200/4-20). Said oath shall be filed with the appropriate office pursuant to 60 ILCS 1/55-10. 

—Articles by Rebecca Redenbo, Office of Local Government Services, IDOR



On the Legislative Front

The following summary covers legislation of particular interest to the assessment community. This section contains only a summary of the property tax provisions of the legislation. For details, please refer to the specific act. The text of all Public Acts is available at www.legis.state.il.us.

Public Act 93-643 (HB 3080) Effective June 1, 2004

Amends the Property Tax Code to provide that assessors wishing to petition the Department to receive additional compensation based on performance must use the latest census in determining population qualifications.

Public Act 93-657 (SB 1883) Effective January 22, 2004

Beginning June 1, 2004, real estate transfer tax is imposed on the following types of beneficial interest in real property:

- ◆ the lessee interest in a ground lease for a term of 30 or more

years (including any options to renew or extend the lease and any expired portion of the lease);

- ◆ the indirect interest in real property (*i.e.*, more than 50 percent of the fair market value of all ownership interest or beneficial interests) as reflected by a controlling interest in a real estate entity.

A "real estate entity" is any person including, but not limited to, any partnership, corporation, limited liability company, trust, other entity, or multitiered entity, that exists or acts substantially to hold direct or indirect title to or beneficial interest in real property. (See 86 Illinois Administrative Code, Section 120 for more information).

Public Act 93-690 (HB 753) Effective July 1, 2004

Amends the Property Tax Extension Limitation Law. The aggregate extension definition applied to the collar counties is changed to exclude a school district's special purpose extensions made for

- ◆ temporary loan repayment purposes, and
- ◆ payment of principal and interest on bonds issued.

School districts that meet the criteria are authorized to levy a 5 percent tax for temporary relocation expenses for up to 7 years. To qualify, a school district must

- ◆ have a population of less than 500,000;
- ◆ be located in a PTELL county;

- ◆ have 1,075 students on the 2003 Illinois State Report Card; and
- ◆ have a school building that was condemned between January 1 and June 30, 2004.

Public Act 93-715 (SB 2112) Effective July 12, 2004

Amends the Property Tax Code to provide changes to several of the homestead exemptions and creates the alternative general homestead exemption.

Beginning with tax year 2004 (taxes payable in 2005),

- ◆ the general homestead exemption is increased to \$5,000;
- ◆ the senior citizens homestead exemption is increased to \$3,000;
- ◆ the income limitation for the senior citizens assessment freeze homestead exemption is increased to \$45,000; and
- ◆ the maximum homestead improvement exemption is increased to \$75,000 in fair market value (\$25,000 assessed value).

Also creates the alternative general homestead exemption, a new homestead exemption designed to limit equalized assessed value (EAV) increases to 7 percent each year, which delays the full impact of assessment increases greater than 7 percent (*i.e.*, property owners are not required to pay taxes on assessment increases greater than 7 percent immediately).

Legislation

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Public Act 93-753 (HB 4400)
Effective July 16, 2004

Amends the Property Tax Code to expand the veterans organization assessment freeze to include property owned by the organization that is used by members and guests for parking at the principal building for the post, camp, or chapter.

Public Act 93-758 (HB 4990)
Effective July 16, 2004

Amends the Property Tax Code to provide that the Property Tax Appeal Board is not limited to the evidence presented to the board of review and parties to a hearing are entitled to introduce any proper and admissible evidence.

Public Act 93-759 (HB 5014)
Effective January 1, 2005

Amends the Property Tax Code to require the Cook County Assessor to publish a subsequent list showing all revised assessments if any assessment is revised after publication of the complete assessment list during a general assessment year for a particular triad.

Public Act 93-761 (SB 2140)
Effective January 1, 2005

Amends the Property Tax Code to provide that the date by which township or multi-township assessors must return the assessment books to the supervisor of assessments to

- ◆ October 15 in Lake and Will counties;
- ◆ November 15 in DuPage county.

Public Act 93-778 (SB 2820)
Effective January 1, 2005

Creates the Illinois Residential Building Code Act to provide regulation and control over the design, construction, installation, and quality of materials of new residential construction as it pertains to the safety and public welfare.

Public Act 93-855 (HB 4351)
Effective August 2, 2004

Amends the Property Tax Code to provide a procedure to allow levies to be adjusted if there is a successful tax objection on the apportionment of taxes for overlapping taxing districts.

Public Act 93-899 (HB 4716)
Effective August 10, 2004

Amends the Property Tax Code to allow the notice of application for judgment and sale to be mailed to the current owner of record.

Public Act 93-961 (SB 2158)
Effective January 1, 2005

Amends the Illinois Municipal Code to provide reimbursement, from the Special Tax Allocation Fund to public library districts for increased costs due to assisted housing units in TIF projects.

A public library district may receive reimbursement for increased costs if the developer or redeveloper of the TIF project area received financial assistance from the municipality or if the municipality pays the cost of infrastructure improvements needed to complete the project. This only applies if the library district is within a PTELL county or if the county is prohibited by law from increasing its tax levy rate without a prior voter referendum.

A library district waives its claim for reimbursement unless supporting evidence is provided to the municipality after July 1 and before September 30 of each year.

Note: The amount paid to a library district will be no more than 2 percent of the amount produced by the assisted housing units and deposited into the Special Tax Allocation Fund.

Public Act 93-1007 (SB 2175)
Effective August 24, 2004

Amends the Illinois Municipal Code to provide that cities with a population under 50,000 may, by ordinance, increase the number of councilmen from 4 to 6.

Also allows the owner or owners of a residential lot of less than 20 acres and laying within 2 or more municipalities to disconnect a portion of the lot. The disconnection must not result in the isolation of any part of the municipality and must be approved through a petition of the courts. The area of land being disconnected from a municipality which was incorporated at least 2 years prior to the date of the filing of the petition for disconnection cannot be subdivided into lots or blocks for one year from the date of disconnection. A subdivision plat cannot be accepted for recording for the one-year period, unless the land comprising the proposed subdivision has been annexed into the municipality.

Public Act 93-1013 (SB 2635)
Effective August 24, 2004

Amends the Property Tax Code to require that a notice of hearing for a special service area must

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Legislation

include the permanent tax index number of each parcel located within the area, and identify what special services are to be provided and whether they are for new construction, maintenance, or other purposes.

For subsequent years, taxes within the special services area may continue to be levied without an additional public hearing if the tax rate does not exceed the rate specified in the original public hearing, and the taxes are not extended for a longer period than the number of years specified in the notice, if a number of years was specified.

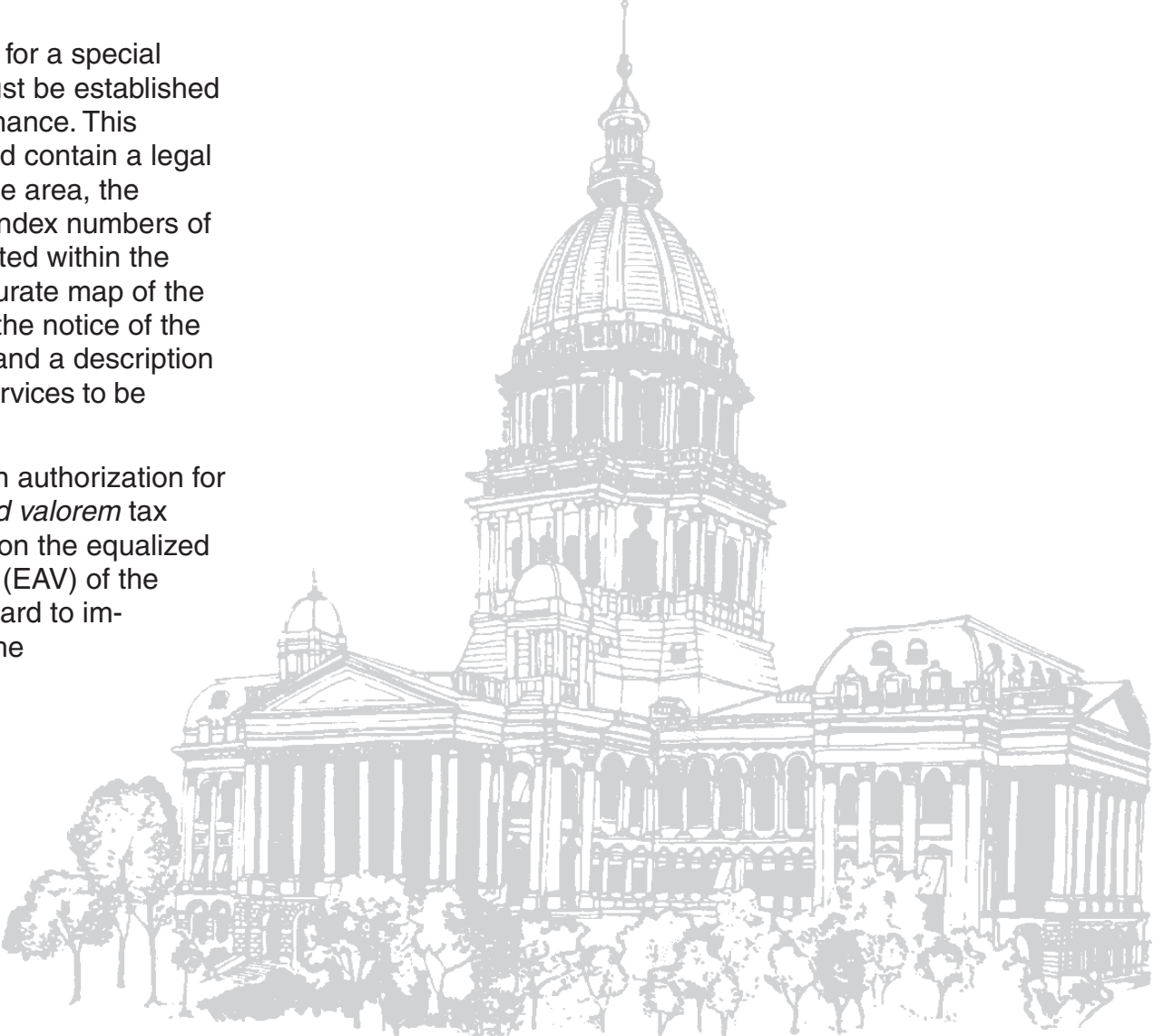
The boundaries for a special service area must be established through an ordinance. This ordinance should contain a legal description of the area, the permanent tax index numbers of the parcels located within the territory, an accurate map of the area, a copy of the notice of the public hearing, and a description of the special services to be provided.

Also provides an authorization for an alternative *ad valorem* tax based solely upon the equalized assessed value (EAV) of the land without regard to improvements, if the

EAV of the land in the special service area is at least 75 percent of the total of the whole EAV of property within the special service area at the time it was established.

If this method of taxation on the land value only is used, then each notice given in connection with the special service area must include a statement in the following form: "The taxes to be extended shall be upon the equalized assessed value of the land in the proposed special service area, without regard to improvements."

Public Act 93-1038 (SB 334)
Effective June 1, 2005

Amends the Property Tax Code to provide that any religious institution that qualifies for an exemption and rents or leases parking areas for a mass transportation entity to provide free parking for commuters remain exempt. 

Happenings Within IPAI

2005 Executive Board Members

Representing the Chief County Assessment Officers Association:

David Henderson, CCAO, Grundy County

Wendy Ryerson, CCAO, Lee County

Representing the Illinois Assessors Association:

Susan Carpentier, Assessor, South Rock Island Township, Rock Island County

Brian Christie, Assessor, City of Champaign Township, Champaign County

Karen Reese, Assessor, Newell Township, Vermilion County

Grace Vetter, Assessor, Princeton Township, Bureau County

Representing the Certified Illinois Assessing Officers Association:

Cindi Lotz, CCAO, Fayette County

New and Revised Courses Being Offered in 2005

The Sales Comparison Approach to Market Value has been approved for 7.5 hours of Level 1-Administrative credit by the Illinois Department of Revenue (IDOR). This course has also been approved by the Illinois Office of Banks and Real Estate for 8 hours of continuing education credit for state licensed appraisers.

Marshall and Swift Commercial Cost Approach has been approved for 15 hours of Level 1-Commercial credit by the IDOR.

Valuing Property Affected by Environmental Laws and Regulations has been approved for 15 hours of Level 3-Commercial credit by the IDOR. This course has also been approved by the Illinois Office of Banks and Real Estate for 15 hours of credit for state licensed appraisers.

Analyzing the Appraisal of Fuel Stations and Convenience Stores has been approved for 15 hours of Level 3-Commercial credit by the IDOR. This course has also been approved by the Illinois Office of Banks and Real Estate for 15 hours of credit for state licensed appraisers.

Fundamentals of Sales Ratio Analysis (Revised) has been approved for 15 hours of Level 1-Statistics credit by the IDOR. Students that have successfully completed the old Fundamentals of Sales Ratio course are not eligible for credit.

Summer Conference in Lisle

Enrollment at Illinois Property Assessment Institute's (IPAI) Summer Conference in Lisle is very strong. Many classes will be filled to capacity long before the conference begins. Assessing officials who are interested in enrolling in one of the classes at this conference are encouraged to enroll as soon as possible. To determine if seats are remaining for a particular class, visit IPAIONLINE.com and search by Location on the Courses Schedule tab.

New feature on IPAIONLINE.COM

Assessing officials who are searching for a course, either by course number or by course location can view the fee for the course along with other information such as assigned instructor and seats remaining.

Illinois Hosting 2005 NCRAAO Conference


The North Central Regional Association of Assessing Officials (NCRAAO) chapter continues a 29 year tradition of offering educational opportunities at an economical price. The Illinois County Assessment Officers Association will be hosting the annual conference. "Roadmap to Success NCRAAO 2005" is scheduled June 6 through 8 in Moline, Illinois at The Mark Conference Center and Radisson Hotel.

Built on the site of the first John Deere factory. The Radisson Hotel and Mark Convention Center is in the heart of John Deere Commons. It is located on the scenic Mississippi River front and is directly across the street from the renowned John Deere Pavilion and Collector's Center.

Twelve unique educational sessions, each 1.5 hours long, have been scheduled over the three-day conference. Sessions will run concurrently, allowing participants to select the courses that best fit their individual preferences. Topics fall under three general categories of Administration, Public Relations, and Assessment. Illinois assessing officials who would like to attend the conference and receive continuing education credit from the IDOR may enroll in one of two IPAI classes being offered. The IPAI classes are scheduled for Monday and Tuesday to allow participants to attend the NCRAAO educational sessions on Wednesday. In addition, enrollees in IPAI courses may participate in the social events.

Also, in keeping with tradition, social events are planned giving assessment officials the opportunity to interact one-on-one with their peers. Events include the golf outing scheduled for Monday morning June 6 at the Byron Hills golf course. The Presidents Reception and Silent Auction will officially kickoff the conference on Monday evening. This fun event, themed "Route 66", helps to defray conference expenses keeping registration fees at a minimum. On Tuesday evening following dinner, attendees will be entertained by Comedy Sportz, two teams of dueling comedians that use audience participation and interaction. To round out the conference, the band FUNKTASTICS will perform following the banquet on Wednesday evening. This local band plays a well-rounded mix of Rock and Roll, Blues and Motown.

Thinking about bringing the family? The Quad Cities area offers many recreational activities sure to keep them entertained. The Spouse/Guest outing scheduled for Tuesday and Wednesday includes local favorites such as Arsenal Island, the John Deere Home, the Isabel Bloom production studio and Country Manor Chocolates. Looking for something different? Try taking the Channel Cat Water Taxi! It makes four scheduled stops every hour, including the Radisson Hotel and Isle of Capri Casino.

Detailed conference information and registration forms can be obtained at www.ncraao.org. Conference questions can be directed to Wendy Ryerson at wryerson@countyofflee.org. Come join us on the banks of the Mississippi River! 

—Articles by Dean J. Michal, executive director, IPAI

Office of Local Government Services

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Vicky Hall, Administrative Assistant
vhall@revenue.state.il.us 217 782-6958
Education Credit and Records
Assessors' Education Stipends
Supervisors of Assessments' Salary Reimbursements

Assessment Administration Division 217 782-3627

Manager (position vacant) 217 782-3627

Ron Hagaman (part-time)
rhagaman@revenue.state.il.us
Bev Marshall, Secretary
Jo Ellen Mahr, Administrative Assistant
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Senior Citizens Assessment Freeze Homestead Exemption
Forms
Disaster Areas

Equalization and Review Section 217 785-6619

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Kathy Floyd, Manager
kfloyd@revenue.state.il.us
Gay Bowen, Secretary

Equalization and Audit Unit

Assessment Levels/Multipliers
Assessment and Real Estate Transfer Audits
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Assessor \$3,000 Bonus

Sales Ratio Unit

Exemptions from Real Estate Transfer Tax
Sales Ratio Studies/Procedures

Technical Services Section

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Robert Frantz (part-time)
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Assessor Qualification
Education Course Approval
DOR Course Registration
Assessment Education

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Apportionments

Farmland Assessments Unit

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Farmland Assessments
Forestry Management
Scheduling Board of Review or Supervisor of
Assessments Exams

Office of Appraisals Unit

Supervisor (position vacant)
Coal & Mineral Assessments
Appraisal Requests
Comparable Sales Data
Appraisal Techniques
(all appraisal positions vacant services
temporarily unavailable)

Steve Santarelli
ssantarelli@revenue.state.il.us 217 785-0411

Pollution Control Facilities
Railroads
Water Treatment Facilities

IL Computer Assisted Appraisal System (ICAAS) Unit

Supervisor (position vacant)
Kara Sias
ksias@revenue.state.il.us 217 785-1388

Geographical Information Systems (GIS) and Statistical Reports and Edit Section 217 782-0394

Ken Lovett, Manager
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GIS Unit

Janelle Harrell
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Joshua Tanner
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Statistical Reports and Edit Unit

Cherlyn Harness
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Brad Kriener
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Research Section

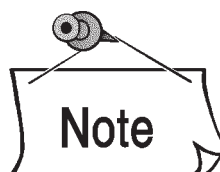
(Section vacant — services temporarily unavailable)

Exemptions Division

Loren Stouffe, Manager
lstouffe@revenue.state.il.us
Non-Homestead Exemptions Processing
Karen Ray, Officer Coordinator 217 785-2252
Sales Tax Exemptions Processing 217 782-8881

Local Tax Allocation Division 217 785-6518

Cecil Denton, Manager
localtax@revenue.state.il.us
Senior Citizen's Tax Deferral Program
Local Tax Allocations
Replacement Tax



For a listing of the department's Assessment Education Course Schedule for 2005, visit our web site at **www.ILtax.com**. Click on the "Local Government" button, and then click "Information for Assessment Officials".

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